

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit D

<u>CATEGORY DESCRIPTION</u>	<u>HOURS</u>
AUDIT PROCEDURES FOR AHG	567.9
AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	6,276.1
AUDIT PROCEDURES FOR DPSS	1,176.6
AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	1,255.0
AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	1,161.5
AUDIT PROCEDURES FOR ENERGY & CHASSIS	2,008.6
AUDIT PROCEDURES FOR PACKARD	1,719.7
AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	551.6
AUDIT PROCEDURES FOR STEERING	1,231.6
AUDIT PROCEDURES FOR THERMAL & INTERIOR	1,180.4
AUDIT PROCEDURES ON INCOME TAXES	1,508.7
AUDIT PROCEDURES PLANNING AND DEVELOPMENT	165.4
ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	1,391.3
GOVERNMENTAL REPORTS	156.5
IMPAIRMENT	89.0
INTERNAL CONTROL TESTING	5,385.4
PREPARATION OF FEE/EXPENSE APPLICATIONS	382.4
REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	456.7
REVIEW PROCEDURES FOR FIRST QUARTER	16.2
REVIEW PROCEDURES FOR SECOND QUARTER	10.9
REVIEW PROCEDURES FOR THIRD QUARTER	8.3
SAS 99 / JOURNAL ENTRY TESTING	341.8
TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	34.0
Grand Total	27,075.6